ABSTRACT

Nowdays business development in Yogyakarta became better. This is showed from many new companies raise up in there. Moreover, those cases are supported by technologies information wich rapidly develop, such as E-commerce. E-commerce is the process of buying and selling goods and services by utilizing the internet network. This research used TAM (Technology acceptance model) approach and used four main variables perceived easy of use (PEOU), perceived usefulness (PU), acceptance of e-commerce (ACC) and competitive advantage (CA). The analysis technique which is used the SEM (Structural equation modeling) with respondents E-commerce users working in the field of SME sector of the economy. The result showed that variables perceived easy of use (PEOU) significantly influence toward perceived usefulness (PU), variables perceived usefulness (PU) significantly influence toward acceptance of e-commerce (ACC), variables perceived easy of use (PEOU) does not significantly influence toward acceptance of e-commerce (ACC), and variables acceptance of e-commerce (ACC) significantly influence toward competitive advantage (CA).

Keywords: *Small and Medium Enterprises, E-Commerce, Structural Equation Modeling*